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PATENT
1131-0459PUS2

IN THE U. S. PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Yukio NAKANISHI et al.

Applicant: 10/806,221

Conf: 1690

Filed: March 23, 2004

Art Unit: 1791

For: SHEET TOBACCO

Examiner: J.L. Lazorcik

AMENDMENT UNDER 37 C.F.R.1.116

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed October 22, 2007, the following amendments and remarks are respectfully submitted in connection with the above-identified application:

This Paper includes Amendments to the Claims and Remarks.